

thence north twenty-six degrees nine minutes west thirty and thirty-one one-hundredths feet to a point lettered F on west boundary of said reservation; thence along this boundary south twenty-seven degrees fifty-five minutes west forty-five feet to point of beginning; enclosing an area of two hundred and forty-nine and fifty one-hundredths square yards.

All bearings given are true, calculated from magnetic bearings from survey of October 27, 1904, corrected by one degree forty-six minutes west variation.

SEC. 2. The deed of conveyance shall contain a provision that should the Government of Puerto Rico cease to use the property for the purpose for which it is conveyed, title thereto shall revert to the United States.

Reversionary provision.

Approved, August 17, 1937.

[CHAPTER 690]

AN ACT

To provide additional revenue for the District of Columbia, and for other purposes.

August 17, 1937

[H. R. 7472]

[Public, No. 314]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act divided into titles and sections may be cited as the District of Columbia Revenue Act of 1937.

District of Columbia Revenue Act of 1937.

TITLE I—COLLECTION OF PERSONAL PROPERTY TAXES

Title I—Collection of personal property taxes.

SEC. 1. The assessor of the District of Columbia, or any person designated by him, for the purpose of ascertaining the correctness of any return of personal property, tangible or intangible, for taxation or for the purpose of making a return where none has been made, is authorized to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return and may summon any person to appear before him and produce books, records, papers, or memoranda bearing upon the matters required to be included in the return and to give testimony or answer interrogatories under oath respecting the same, and the assessor, or assistant assessor, shall have power to administer oaths to such person or persons. Such summons may be served by any member of the Metropolitan Police Department. If any person, having been personally summoned, shall neglect or refuse to obey the summons issued as herein provided, then in that event the assessor, or any assistant assessor, may report that fact to the District Court of the United States for the District of Columbia, or one of the justices thereof, and said court or any justice thereof hereby is empowered to compel obedience to said summons to the same extent as witnesses may be compelled to obey the subpoenas of that court.

Returns.

Matters to be included; examinations, testimony, etc.

SEC. 2. If any person liable to pay any personal property tax to the District of Columbia neglects or refuses to pay the same within ten days after notice and demand, it shall be lawful for the collector of taxes for the District of Columbia, or any person designated by him, to collect the said taxes, with interest and penalties thereon, by distraint and sale in the manner hereinafter provided, of the goods, chattels, or effects, including stocks, securities, bank accounts, evidences of debt, and credits of the person delinquent as aforesaid. In case of such neglect or refusal of the person delinquent as aforesaid the collector, or the person designated by him, may levy upon all such property and rights to such property belonging to such person

Neglect or refusal to pay, collection by distraint, etc.

Levy; public notice of intended sale.

Public sale of property.	for the payment of the sum due with interest and penalties thereon and the costs that may accrue and the collector of taxes shall immediately proceed to advertise the same by public notice to be posted in the office of said collector and by advertisement three times in one week in one or more daily newspapers in said District, stating the time when and the place where such property shall be sold, the last publication to be at least six days before the date of sale and if the said taxes, with interest and penalties thereon, and the costs and expenses which shall have accrued thereon, shall not be paid before the date fixed for such sale, which shall not be less than ten days after said levy or taking of said property, the collector shall proceed to sell at public auction such property or interest therein or so much thereof as may be needed to pay such taxes, interest, penalties, and accrued costs and expenses of such distraint and sale. Said collector shall report in detail in writing every distraint and sale of personal property to the Commissioners of the District of Columbia, and his accounts in respect of every such distraint or sale shall forthwith be submitted to the auditor of the District of Columbia and shall be audited by him. Any surplus resulting from such sale over and above such taxes, interest, penalties, costs, and expenses shall be paid into the Treasury of the United States to the credit of the District of Columbia, and upon being claimed by the owner or owners of the property aforesaid shall be paid to him or them by the accounting officers of said District upon the certificate of the collector of taxes stating in full the amount of such excess.
Report of, to be made.	SEC. 3. Any person in possession of property or rights to property subject to distraint upon which a levy has been made shall, upon demand by the collector, or the person designated by him, surrender such property or rights to such collector or the person designated by him, unless such property or right is at the time of such demand subject to an attachment or execution under any judicial process.
Disposition of surplus above taxes, etc.	SEC. 4. Any person who fails or refuses so to surrender any of such property or rights shall be liable in his own person and estate to the District of Columbia in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes including interest and penalties for the collection of which such levy has been made, together with costs and interest thereon, from the date of such levy.
Surrender of distrainted property to collector unless subject to an attachment, etc.	SEC. 5. All persons and officers of companies and corporations are required, on demand of the collector, or the person designated by him, about to distraint or having distrained on any property or rights of property, to exhibit all books containing evidence or statements relating to the subject of distraint or the property or rights of property liable to distraint for the tax due. A violation of this section shall be punished by a fine of not exceeding \$500 or by imprisonment not exceeding thirty days, or both, in a prosecution filed in the police court of the District of Columbia by the corporation counsel of the District in the name of the District of Columbia.
Liability for failure.	SEC. 6. In case of the neglect or refusal of any person to pay a personal-property tax within ten days after notice and demand, the collector of taxes, or the person designated by him, may file a certificate of such delinquent personal tax with the clerk of the District Court of the United States for the District of Columbia, which certificate from the date of its filing shall have the force and effect, as against the delinquent person named in such certificate, of the lien created by a judgment granted by said court, which lien shall remain in force and effect until the taxes set forth in said certificate, with interest and penalties thereon, shall be paid and said lien may be enforced by a bill in equity filed in said court.
Exhibition of evidence or statements.	
Penalty for violation.	
Certificates of delinquent personal tax; filing; force of.	
Enforcement.	

SEC. 7. When a recovery is had in any suit or proceeding against the collector of taxes, or any person designated by him, under this Act for a wrongful distraint or any other act done by him or for the recovery of any money exacted by or paid to him and by him paid into the Treasury of the United States in the performance of his official duty and the court certifies that there was probable cause for the act done by the collector or the person designated by him or that he acted under the directions of the Commissioners of the District of Columbia, no execution shall issue thereon, but the amount so recovered shall, upon final judgment, be paid by the District of Columbia in the same manner as judgments against the said District are paid.

Wrongful distraints,
recoveries.

SEC. 8. The taxes to which this title relates shall be assessed within four years after such taxes became due and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of five years after such taxes became due. In the case of a false or fraudulent return with intent to evade tax, or of a failure to file a return within the time required by law, the tax may be assessed or a proceeding in court for the collection of such tax may be begun without assessment, at any time. Where the assessment of any tax to which this title relates has been made within such statutory period of limitation, such tax may be collected by distraint or by a proceeding in court only if begun within six years after the assessment of the tax.

Time provisions.

False, etc., return to
evade; delinquency,
etc.

SEC. 9. The remedies provided by this title for the collection of personal-property taxes are in addition to any other remedies available for the collection of said taxes.

Remedies herein
provided deemed
additional.

TITLE II—TAXES ON INSURANCE COMPANIES

Title II—Taxes on
insurance companies.

SEC. 1. On and after the 1st day of September 1937, every domestic, foreign, or alien company organized as a stock, mutual, reciprocal, Lloyd's, fraternal, or any other type of insurance company or association, before issuing contracts of insurance against loss of life or health, or by fire, marine, accident, casualty, fidelity and surety, title guaranty, or other hazard not contrary to public policy, shall obtain from the superintendent of insurance of the District of Columbia an annual license or certificate of authority, upon payment of a fee of \$25 to the collector of taxes of the District of Columbia. All licenses for insurance companies who may apply for permission to do business in the District of Columbia shall date from the first of the month in which application is made, and expire on the 30th day of April following, and payment shall be made in proportion.

Licenses.

Fee.
Beginning and expi-
ration.

SEC. 2. Any such company issuing contracts of insurance in the District of Columbia, without first having obtained license or certificate of authority from the superintendent of insurance so to do, shall upon conviction be subject to a fine of \$100 per day for each day it shall engage in business without such license or certificate of authority.

Penalty clause.

SEC. 3. All prosecutions for violations of this title shall be in the police court of the District of Columbia by the corporation counsel of the District of Columbia or any of his assistants.

Prosecutions in po-
lice court.

SEC. 4. Each of such companies shall file an annual statement, in the form prescribed by the superintendent of insurance, before March 1 of each year, of its operations for the year ending December 31 immediately preceding. Such statement shall be verified by the oath of the president and secretary or in their absence by two other principal officers. The fee for filing said statement shall be \$20 and payment therefor shall be made to the collector of taxes of the District of Columbia.

Annual statements
required.

Filing fee.

Revocation of license if statement not filed.

SEC. 5. If any such company shall fail to file the annual statement herein required, the superintendent of insurance may thereupon revoke its license or certificate of authority to transact business in the District of Columbia.

Tax rate on insurance companies.

SEC. 6. All such companies shall also pay to the collector of taxes of the District of Columbia a sum of money as taxes equal to 2 per centum of its policy and membership fees and net premium receipts on all insurance contracts on risks in the District of Columbia, said taxes to be paid before the 1st day of March of each year on the amount of income for the year ending December 31 next preceding. Such tax shall be in lieu of all other taxes except (1) taxes upon real estate, and (2) fees and charges provided for by the insurance laws of the District including amendments made to such laws by this title.

In lieu of other taxes; exceptions.

"Net premium receipts" defined.

"Net premium receipts" means gross premiums received less the sum of the following:

1. Premiums returned on policies canceled or not taken;
2. Premiums paid for reinsurance where the same are paid to companies duly licensed to do business in the District; and
3. Dividends paid in cash or used by policyholders in payment of renewal premiums.

Marine insurance excluded.

Nothing contained in this section or in sections 1 or 7 of this title shall apply with respect to marine insurance written within the said District and reported, taxed, and licensed under the provisions of the Act entitled "An Act to regulate marine insurance in the District of Columbia, and for other purposes", approved March 4, 1922, as amended.

42 Stat. 401.

Penalty for failure to pay.

SEC. 7. If any such company shall fail to pay the tax herein required, it shall be liable to the District of Columbia for the amount thereof, and in addition thereof a penalty of 8 per centum per month thereafter until paid.

Nonprofit relief associations, exemption.

SEC. 8. Nothing contained in this title shall apply to any relief association, not conducted for profit, composed solely of officers and enlisted men of the United States Army or Navy, or solely of employees of any other branch of the United States Government service or solely of employees of the District of Columbia government, or solely of employees of any individual, company, firm, or corporation or to any fraternal organization which issues contracts of insurance exclusively to its own members.

Conflicting laws repealed.

SEC. 9. Any Act or part of any Act insofar as it is inconsistent with the provisions of this title is hereby repealed.

Title III—Motor vehicle fuel tax Act, amendment.

TITLE III—AMENDMENT TO MOTOR VEHICLE FUEL TAX ACT

43 Stat. 106.

SEC. 1. Section 1 of the Act of Congress entitled "An Act to provide for a tax on motor vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924, be, and the same hereby is, amended to read as follows:

Tax on sales, etc., by importers.

"That a tax of 2 cents per gallon on all motor-vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer, or used by him in a motor vehicle operated for hire or for commercial purposes, shall be levied, collected, and paid in the manner hereinafter provided.

Use of proceeds.

"All proceeds of the taxes imposed under this Act, except as otherwise provided in section 10 hereof, and all moneys collected from fees charged for the registration and titling of motor vehicles including fees charged for the issuance of permits to operate motor vehicles, shall be deposited in a special account in the Treasury of the United

States entirely to the credit of the District of Columbia, and shall be appropriated and used solely and exclusively for the following purposes:

"(1) For the construction, reconstruction, improvement, and maintenance of public highways, including the necessary administrative expenses in connection therewith;

"(2) For the expenses of the office of the director of vehicles and traffic incident to the regulation and control of traffic and the administration of the same; and

"(3) For the expenses necessarily involved in the police control, regulation, and administration of traffic upon the highways: *Provided, however*, That the total amount to be expended under this item shall not exceed 15 per centum of the total amount appropriated for pay and allowances of officers and members of the Metropolitan Police force. For the fiscal year 1938 all moneys appropriated for the construction, reconstruction, improvement, and maintenance of highways and administrative expenses in connection therewith, all moneys appropriated for the department of vehicles and traffic, and 15 per centum of all moneys appropriated for pay and allowances of officers and members of the Metropolitan Police force shall be paid from and chargeable against the fund hereby created."

SEC. 2. (A) Subsection (c) of section 2 of said Act is hereby amended to read as follows:

"(c) The term 'importer' means any person who brings into, or who produces, refines, manufactures, or compounds, in the District of Columbia motor-vehicle fuel to be used by him or to be sold, kept for sale, bartered, delivered for value, or exchanged for goods. The term 'distributor' means any person other than an importer, who purchases motor-vehicle fuel for sale to another person for resale."

(B) Section 2 of said Act is further amended by adding the following subsections:

"(f) The term 'highways' includes the right-of-way of streets, avenues, and roads, bridges, viaducts, underpasses, drainage structures, guard rails, signs, signals, and protective structures in connection with highways.

"(g) The term 'construction' means the supervising, inspecting, actual building, and all expenses incidental to the construction of a highway, including the acquisition of the necessary rights-of-way.

"(h) The term 'reconstruction' means a widening or a rebuilding of the highway or any portion thereof and of sufficient width and strength to care adequately for traffic needs, including all expenses incidental to the reconstruction of a highway and the acquisition of the necessary rights-of-way.

"(i) The term 'maintenance' means the constant making of needed repairs to preserve the highway."

SEC. 3. Section 3 of said Act is hereby amended to read as follows:

"SEC. 3 (a) No person shall bring into, or produce, refine, manufacture, or compound in the District of Columbia motor-vehicle fuel to be used by him or to be sold, bartered, delivered for value, or exchanged for goods, and no person shall engage in the business of importer of motor-vehicle fuels in the District of Columbia unless such person is the holder of an unrevoked license authorizing him so to do issued by the Commissioners. The application for such license shall contain (1) the name of the applicant; (2) the name under which the applicant intends to transact business and the name and place of business of the local representative; (3) the location of the applicant's place of business; (4) the date such business was established; and (5) any other information required under regulations promulgated by the Commissioners of the District of Columbia.

Highway, etc., construction.

Traffic bureau, expenses.

Expenses of police control, etc.
Proviso. Expenditure limited.

Amount for fiscal year 1938.

43 Stat. 107.

Terms defined.
"Importer."

"Distributor."

"Highways."

"Construction."

"Reconstruction."

"Maintenance."

License.

Application for; contents.

Where applicant is a corporation.

Requirements.

Annual fee; bond, etc.

Proviso. Amount.

Issuance of license on compliance.

Revocation on failure, etc.

Payment of delinquent taxes, etc., before obtaining new license.

Invoices to purchasers, except of retail sales.

Contents.

Records of purchases, etc., subject to official inspection.

In case the applicant is a corporation, the application shall also contain the corporate name, place, and time of incorporation, and the names of the officers and directors, and, if a foreign corporation, the name of its resident general agent, and in case the applicant is a partnership the names and addresses of the several persons constituting the partnership. Such application shall be signed and sworn to by the owner of such business, if owned by an individual; by the partners, if owned by a partnership; or by the president and secretary of the corporation, or by its manager or resident general agent, if owned by a corporation. At the time of applying for such license the applicant shall pay to the collector of taxes as an annual license fee the sum of \$5 and shall file with the Commissioners of the District of Columbia a bond in the form to be prescribed by said Commissioners, in the approximate sum of three times the average monthly motor-fuel tax due from said such importer during the next preceding twelve months, or estimated to be so due in the next succeeding twelve months, to be executed by a surety company duly licensed to do business under the laws of the District of Columbia, payable to the District of Columbia and conditioned upon the prompt payment of any and all taxes and penalties, levied and imposed in sections 1 and 3 of this Act, to the collector of taxes of the District of Columbia, and generally upon faithful compliance with the terms of this Act by such importer: *Provided*, That in no case shall such bond be less than \$5,000 nor more than \$20,000.

“(b) Upon filing such application and bond and the payment of the fee, the assessor shall issue to such applicant a license which shall authorize the applicant to engage in the business of importer of motor-vehicle fuels for one year unless such license is sooner revoked.

“(c) If any importer fails, refuses, or neglects to file the monthly report within the time required by section 4, or to pay the tax within the time required by section 6, there shall be added to such tax an amount equal to the sum of 20 per centum of the amount of such tax, and the assessor shall promptly notify the importer and the bonding company by notice sent by registered mail to such importer requiring him to show cause why the license should not be revoked. If in the opinion of the assessor the importer fails within ten days after the mailing of such notice to show that failure to file the monthly report or to pay the tax as the case may be within the time required was due to accident or justifiable oversight, the assessor shall forthwith revoke such license. Any importer whose license has been revoked shall not be issued another license for twelve months following the date of said revocation.

“(d) Before any person whose license has been revoked may obtain another license to engage in the business of importer of motor-vehicle fuels, such person shall pay all delinquent taxes and penalties due hereunder remaining unpaid by him.”

SEC. 4. Section 5 of said Act is hereby amended to read as follows:

“SEC. 5. That invoices shall be rendered by importers and distributors to all purchasers from them of motor-vehicle fuel within the District of Columbia except in case of retail sales. Said invoices shall contain a statement, printed thereon in a conspicuous place, that the liability to the District of Columbia for the tax herein imposed has been assumed by a licensed importer named in said statement and that the importer has paid the tax or will pay it on or before the last day of the calendar month next succeeding the purchase.”

SEC. 5. Section 7 of said Act is hereby amended to read as follows:

“SEC. 7. That the records of all purchases, receipts, sales, other dispositions, and uses of motor-vehicle fuel of every importer, distributor,

or dealer shall, at all times during the business hours of the day, be subject to inspection by the assessor and the collector of taxes of the District of Columbia, or by their duly authorized agents, or by any other agent duly authorized by the Commissioners to make such inspection."

SEC. 6. Section 8 of said Act is hereby amended to read as follows:

"SEC. 8. That it shall be unlawful for any person to accept or receive from any importer or distributor, except in cases of retail sales, any motor-vehicle fuel unless the statement provided for in section 5 of this Act appears upon the invoice for the fuel. If any such motor-vehicle fuel is received and accepted by any person upon the invoice of which said statement does not appear, such person shall pay to the collector of taxes the tax herein imposed."

Acceptance of fuel without required statement on invoice unlawful; exception.

SEC. 7. Section 11 of said Act is hereby amended by striking out subsection (b) thereof and amending subsection (a) to read as follows:

"SEC. 11. That any person violating any provision of sections 3 to 6, inclusive, or section 8, or refusing or obstructing inspection under section 7, or falsely making any statement or report required by this Act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than \$50 nor more than \$500 or by imprisonment for not more than one year, or by both such fine and imprisonment."

Violations, obstructions; penalty provisions.

SEC. 8. This title shall take effect thirty days after the passage and approval of this Act.

Effective date of title.

TITLE IV—REGISTRATION FEES FOR MOTOR VEHICLES

SEC. 1. As used in this title—

(a) The term "motor vehicle" means any vehicle propelled by an internal-combustion engine or by electricity or steam, except road rollers, farm tractors, and vehicles propelled only upon stationary rails or tracks.

Title IV—Registration fees for motor vehicles.
Terms defined.

"Motor vehicle."

(b) The term "person" means an individual, partnership, corporation, or association.

"Person."

(c) The term "owner" means a person who holds the legal title to a motor vehicle or trailer the registration of which is required in the District of Columbia. If a vehicle is the subject of an agreement for the conditional sale or lease thereof with the right of purchase upon performance of the condition stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee, or if a mortgagor of a vehicle is entitled to possession, then such conditional vendee or lessee or mortgagor shall be deemed the owner for the purpose of these regulations.

"Owner."

Conditional vendee or lessee.

Mortgagor entitled to possession.

(d) The term "director" means the director of vehicles and traffic of the District of Columbia, including assistants or agents duly designated by the Commissioners.

"Director."

(e) The term "dealer" means any person engaged in the business of manufacturing, distributing, or dealing in motor vehicles.

"Dealer."

(f) The term "public highway" means any road, street, alley, or way, open to use of the public, as a matter of right, for purposes of vehicular traffic.

"Public highway."

(g) The term "trailer" means a vehicle without motor power intended or used for carrying property or persons and drawn or intended to be drawn by a motor vehicle, whether such vehicle without motor power carries the weight of the property or persons wholly on its own structure or whether a part of such weight rests upon or is carried by a motor vehicle.

"Trailer."

"Farm tractor."

(h) The term "farm tractor" means a motor vehicle designed and used primarily for drawing implements of agricultural husbandry.

"Pneumatic tire."

(i) The term "pneumatic tire" means a tire inflated with compressed air.

REGISTRATION

Registration requirements.

Nonresidents excepted.
43 Stat. 1123.

Registration certificates and identification tags.

SEC. 2. (a) No motor vehicle shall be operated and no trailer operated or moved on the public highways of the District of Columbia (except motor vehicles or trailers operated by nonresidents, exempted under the provisions of section 8 of the District of Columbia Traffic Act, 1925, as amended (D. C. Code, title 6, sec. 245a), and motor vehicles covered by a dealer's registration as provided in subsection (b) (1) of this section) unless registered in the department of vehicles and traffic of the District of Columbia by the owner thereof. Upon receipt of an application from the owner of a motor vehicle and (except in the case of a motor vehicle covered by subsection (b) (2) of this section) payment of a registration fee computed as provided in section 3, and if there is in force with respect to such motor vehicle a valid certificate of title issued under the District of Columbia Traffic Act, 1925, as amended, the director shall issue to such owner a registration certificate and identification tags for such motor vehicle.

(b) The Commissioners of the District of Columbia by regulation shall provide for the issuance by the director—

Dealers; fee.

(1) Annually to any dealer in motor vehicles, upon payment of the fee prescribed in section 3, of a registration certificate and identification tags bearing a distinguishing dealer's mark, for interchangeable use on motor vehicles in accordance with regulations promulgated by the Commissioners;

Vehicles, Government owned or in official use of foreign government representative.

(2) Annually, without charge, of certificates of registration and identification tags for all motor vehicles owned by the United States or by the District of Columbia, or officially used by any duly accredited representative of a foreign government; and

Duplicates; issue, fee.

(3) Of duplicate registration certificates or duplicate identification tags, upon proof satisfactory to the director of loss, mutilation, or destruction thereof, upon payment of a fee of \$1 for each set of duplicate tags or 50 cents for each duplicate registration certificate.

Expiration date of registrations; exceptions.

Advance registration.

(c) All registrations made under this title shall expire at midnight on the last day of the calendar year for which the registrations were made unless the time be extended by the Commissioners. During the last two months of any calendar year registrations may be made for the next ensuing calendar year, and from December 16 to 31, both inclusive, it shall be lawful to operate a motor vehicle registered for the next ensuing year.

Transfer provisions.

(d) Upon the sale or other transfer to another owner of any motor vehicle registered under this title, the registration thereof shall expire. The owner selling or otherwise transferring such vehicle may register another motor vehicle for the unexpired portion of the current year upon payment of a fee of \$1 and a sum equal to the difference between the registration fee originally paid and the fee computed for such other motor vehicle under section 3, in case the latter is the greater.

Regulations to be prescribed.

(e) The Commissioners of the District of Columbia are authorized to prescribe such regulations as may be necessary to carry out the provisions of this title and shall prescribe such form of application for registration, such form of registration certificate, such design of

identification tags, and provide for the keeping of such records of registration and transfers of registration as will facilitate the identification and the regulation of motor vehicles operated in the District of Columbia.

REGISTRATION FEES

SEC. 3. (a) There shall be levied, collected, and paid for each calendar year for each motor vehicle operated in the District of Columbia and for each trailer operated or moved in the District of Columbia required to be registered hereunder, the registration fees provided in this section.

(b) CLASS A. For each gasoline-propelled passenger vehicle, including passenger vehicles licensed under paragraph 31 (b) or paragraph 31 (d) of section 7 of the District of Columbia Appropriation Act for the fiscal year ending June 30, 1903, approved July 1, 1902, as amended by the Act of Congress approved July 1, 1932—

(1) When equipped with pneumatic tires, the manufacturer's shipping weight of which is not more than three thousand five hundred pounds, \$5; more than three thousand five hundred pounds and not more than four thousand five hundred pounds, \$8; over four thousand five hundred pounds, \$12.

(2) When equipped with other than pneumatic tires, double the above fees.

CLASS B. For each gasoline-propelled truck, tractor, trailer, and passenger-carrying vehicle for hire having a seating capacity of eight passengers or more in addition to the driver or operator, with the exception of passenger vehicles licensed under paragraph 31 (b) of section 7 of the District of Columbia Appropriation Act for the fiscal year ending June 30, 1903, approved July 1, 1902, amended by the Act of Congress approved July 1, 1932—

(1) When equipped with pneumatic tires, the manufacturer's shipping weight of the chassis, plus the weight of the cab and body, is not more than two thousand pounds, \$15; more than two thousand pounds and not more than four thousand pounds, \$20; more than four thousand pounds and not more than six thousand pounds, \$35; more than six thousand pounds and not more than eight thousand pounds, \$50; more than eight thousand pounds and not more than ten thousand pounds, \$65; more than ten thousand pounds and not more than twelve thousand pounds, \$75; more than twelve thousand pounds and not more than sixteen thousand pounds, \$100; over sixteen thousand pounds, \$150.

(2) When equipped with other than pneumatic tires, with the exception of trailers, double the above fees.

CLASS C. For each motorcycle, motor bicycle, motor tricycle, and motor wheel, \$5.

CLASS D. Motor vehicles not propelled by gasoline, double the fees for similar vehicles propelled by gasoline.

CLASS E. For dealers' identification tags, first three sets of tags, \$25, and \$5 for each additional set.

(c) When application for registration of any motor vehicle is received by the director on or after August 1, the registration fee for such vehicle for the current year shall be one-half the amount provided for the class in which such vehicle falls.

(d) All proceeds from fees payable under this title and all moneys collected from the motor-vehicle fuel tax, and fees charged for the titling of motor vehicles, including fees charged for the issuance of permits to operate motor vehicles, shall be deposited in a special account in the Treasury of the United States entirely to the credit

Registration fees,
classes designated.

Class A.
47 Stat. 565.

Class B.

Class C.

Class D.

Class E.

Registration on or
after August 1, fee.

Proceeds from fees,
collections, etc., to
constitute special
account.

Uses designated.

Highways, construction, etc.

Traffic control expenses.

Police control, etc.

Proviso.
Limitation on amount.

Designated appropriations for 1938 payable from special fund hereby created.

of the District of Columbia and shall be appropriated and used solely and exclusively for the following purposes:

(1) For construction, reconstruction, improvement, and maintenance of public highways, including the necessary administrative expenses in connection therewith;

(2) For the expenses of the office of the director of vehicles and traffic incident to the regulation and control of traffic and the administration of the same; and

(3) For the expenses necessarily involved in the police control, regulation, and administration of traffic upon the highways: *Provided, however,* That the total amount to be expended under this item shall not exceed 15 per centum of the total amount appropriated for pay and allowances of officers and members of the Metropolitan Police force.

For the fiscal year 1938 all moneys appropriated for the construction, reconstruction, improvement, and maintenance of highways and administrative expenses in connection therewith, all moneys appropriated for the department of vehicles and traffic, and 15 per centum of all moneys appropriated for pay and allowances for officers and members of the Metropolitan Police force shall be paid from and chargeable against the fund hereby created.

Unlawful acts.

UNLAWFUL ACTS

SEC. 4. (a) It shall be unlawful—

Operating motor vehicle, etc., not registered; exceptions.

43 Stat. 1123.

Without identification tags.

Without possession of registration certificate.

Owner permitting unlawful acts.

Use of false name, etc.

Penalty provisions.

Prosecutions in police court.

Provisions not affected.

Power of Commissioners to make rules, etc.

46 Stat. 1424.

(1) For any person to operate any motor vehicle or trailer upon any public highway of the District of Columbia (except motor vehicles or trailers operated by nonresidents exempted under the provisions of section 8 of the District of Columbia Traffic Act, 1925, as amended (D. C. Code, title 6, sec. 245a)) (A) if such motor vehicle or trailer is not registered as required by this title, (B) if such motor vehicle or trailer does not have attached thereto and displayed thereon the identification tags required therefor, or (C) if such person does not have in his possession or in the motor vehicle or trailer operated the certificate of registration required therefor.

(2) For the owner of any motor vehicle knowingly to permit the operation thereof contrary to any provision of paragraph (1).

(3) To use a false or fictitious name or address in any application for registration or any renewal or duplicate thereof, or knowingly to make any false statement or conceal any material fact in any such application.

(b) Any person violating any provision of this title or the regulations made or promulgated under the authority hereof shall upon conviction thereof be subject to a fine of not more than \$300 or imprisonment of not more than thirty days, or both such fine and imprisonment. All such prosecutions shall be in the police court of the District of Columbia upon information filed by the corporation counsel of the District of Columbia or any of his assistants in the name of the District of Columbia.

PROVISIONS NOT AFFECTED

SEC. 5. (a) Nothing in this title shall be construed to affect the power of the Commissioners of the District of Columbia, under the District of Columbia Traffic Act, 1925, as amended (D. C. Code, title 6, sec. 243; Public, Numbered 742, Seventy-first Congress), to make rules and regulations, not inconsistent with the provisions of this title, with respect to the registration of motor vehicles.

(b) Nothing in this title shall be construed to relieve any person from the payment of any license tax under section 7 of the District of Columbia Appropriation Act for the fiscal year ending June 30, 1903, approved July 1, 1902, as amended (D. C. Code, title 20, secs. 897, 881, 882).

Existing provisions
not affected.
32 Stat. 622.

REPEALS

SEC. 6. Sections 12 and 13 of the Act entitled "An Act to provide for a tax on motor-vehicle fuels, sold within the District of Columbia, and for other purposes", approved April 23, 1924, as amended (D. C. Code, title 20, secs. 842, 843), are repealed.

Registration fees,
etc.
Provisions repealed.
43 Stat. 108.

EFFECTIVE DATE

SEC. 7. This title shall take effect on January 1 of the first calendar year following the enactment thereof, except that the Commissioners of the District of Columbia are authorized to provide for the registration of motor vehicles under this title for such calendar year, beginning with the 1st day of November preceding such effective date.

Effective date of
title.

TITLE V—INHERITANCE AND ESTATE TAXES

Taxes shall be imposed upon estates of decedents and upon the shares of beneficiaries of such estates as hereinafter provided:

Title V—Inheri-
tance and estate taxes.

ARTICLE I—INHERITANCE TAX

Inheritance tax.

SEC. 1. (a) All real property and tangible and intangible personal property, or any interest therein, having its taxable situs in the District of Columbia, transferred from any person who may die seized or possessed thereof, either by will or by law, or by right of survivorship, and all such property, or interest therein, transferred by deed, grant, bargain, gift, or sale (except in cases of a bona fide purchase for full consideration in money or money's worth), made or intended to take effect in possession or enjoyment after the death of the decedent, or made in contemplation of death, to or for the use of, in trust or otherwise (including property of which the decedent has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (1) the possession or enjoyment of, or the right to the income from such property or (2) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom), the father, mother, husband, wife, children by blood or legally adopted children, or any other lineal descendants or lineal ancestors of the decedent, shall be subject to a tax of 1 per centum on so much of the clear value of such property so transferred to each such beneficiary as is in excess of \$5,000.

Application of.
Transfers to chil-
dren, etc., in excess of
\$5,000.

(b) So much of said property as is in excess of \$2,000, so transferred to each of the brothers, sisters, nephews, and nieces of the whole or half blood of the decedent shall be subject to a tax of 3 per centum thereof.

Transfers to broth-
ers, etc., in excess of
\$2,000.

(c) So much of said property as is in excess of \$1,000, so transferred to each of the grandnephews and grandnieces of the decedent and all persons other than those included in paragraphs (a) and (b) of this section, and all firms, institutions, associations, and corporations, shall be subject to a tax of 5 per centum thereof.

Over \$1,000 to any
not included in first
two classes.

(d) Executors, administrators, trustees, and other persons making distribution shall only be discharged from liability for the amount of such tax, with the payment of which they are charged, by paying the same as hereinafter described.

Discharge of liabil-
ity for payment.

Property transferred exclusively for public, etc., purposes.

Beneficiary dying within six months after testator's death and before possession, etc.

Application of title.

Transfers within two years prior to death.

Consolidation of property and interests.

Tax based on market value; appraisal.

Appraisal deemed true value.

Tax imposed to be a lien on property.

Report by decedent's personal representative.

Contents.

Payment of taxes.

(e) Property transferred exclusively for public or municipal purposes, to the United States or the District of Columbia, or exclusively for charitable, educational, or religious purposes within the District of Columbia, shall be exempt from any and all taxation under the provisions of this section.

(f) Where any beneficiary has died or may hereafter die within six months after the death of the decedent and before coming into the possession and enjoyment of any property passing to him, and before selling, assigning, transferring, or in any manner contracting with respect to his interest in such property, such property shall be taxed only once, and if the tax on the property so passing to said beneficiary has not been paid, then the tax shall be assessed on the property received from such share by each beneficiary thereof, finally entitled to the possession and enjoyment thereof, as if he had been the original beneficiary, and the exemptions and rates of taxation shall be governed by the respective relationship of each of the ultimate beneficiaries to the first decedent.

(g) The provisions of article I of this title shall apply to property in the estate of every person who shall die after this title becomes effective.

(h) The transfer of any property, or interest therein, within two years prior to death, shall, unless shown to the contrary, be deemed to have been made in contemplation of death.

(i) All property and interest therein which shall pass from a decedent to the same beneficiary by one or more of the methods specified in this section, and all beneficial interests which shall accrue in the manner herein provided to such beneficiary on account of the death of such decedent, shall be united and treated as a single interest for the purpose of determining the tax hereunder.

SEC. 2. The tax provided in section 1 shall be paid on the market value of the property or interest therein at the time of the death of the decedent as appraised by the assessor of the District of Columbia, or, in the discretion of the assessor, upon the value as appraised by the probate court of said District. The taxable portion of real or personal property held jointly or by the entireties shall be determined by dividing the value of the entire property by the number of persons in whose joint names it was held.

SEC. 3. The appraisal thus made shall be deemed and taken to be the true value of the said property or interest therein upon which the said tax shall be paid, and the amount of said tax and the tax imposed by article II of this title shall be a lien on said property or interest therein for the period of ten years from the date of the death of the decedent.

SEC. 4. The personal representative of every decedent, the value of whose estate is in excess of \$1,000, shall, within fifteen months after the death of the decedent, report under oath, to the assessor, on forms provided for that purpose, an itemized schedule of all the property (real, personal, and mixed) of the decedent; the market value thereof at the time of the death of the decedent; the name or names of the persons to receive the same and the actual value of the property that each will receive; the relationship of such persons to the decedent, and the age of any persons who receive a life interest in the property, and any other information which the assessor may require. Said personal representative shall, within eighteen months of the date of the death of the decedent and before distribution of the estate, pay to the collector of taxes of the District of Columbia the taxes imposed by section 1 upon the distributive shares and legacies in his hands and the tax imposed by section 1 hereof against each distributive share or legacy shall be charged against such distributive share or legacy unless the will shall otherwise direct.

SEC. 5. The personal representative of the decedent shall collect from each beneficiary entitled to a distributive share or legacy the tax imposed upon such distributive share or legacy in section 1 hereof, and if the said beneficiary shall neglect or fail to pay the same within fifteen months after the date of the death of the decedent such personal representative shall, upon the order of the District Court of the United States for the District of Columbia, sell for cash so much of said distributive share or legacy as may be necessary to pay said tax and all the expenses of said sale.

Collection of distributive share.

SEC. 6. The bond of the personal representative of the decedent shall be liable for all taxes and penalties assessed under this title: *Provided*, That in no case shall the bond or the personal representative be liable for a greater sum than is actually received by him.

Liability of bond for assessments.

Proviso.
Limitation.

SEC. 7. Every person entitled to receive property taxable under section 1 hereof which property is not under the control of a personal representative, and is over \$1,000 in value shall, within sixty days after the death of the decedent, report under oath to the assessor, on forms provided for that purpose, an itemized schedule of all property (real, personal, and mixed) received or to be received by such person; the market value of the same at the time of the death of the decedent and the relationship of such person to the decedent; and any other information which the assessor may require. The tax on the transfer of any such property shall be paid by such person to the collector of taxes within six months after the date of the death of the decedent.

Designated property not under control of personal representative; report.

Payment of tax.

SEC. 8. The register of wills of the District of Columbia shall report to the assessor on forms provided for the purpose every qualification in the District of Columbia upon the estate of a decedent. Such report shall be filed with the assessor at least once every month, and shall contain the name of the decedent, the date of his death, the name and address of the personal representative, and the value of the estate, as shown by the petition for administration or probate.

Monthly report of names of decedents, etc., by register of wills.

SEC. 9. The Commissioners of the District of Columbia shall have supervision of the enforcement of this title and shall have the power to make such rules and regulations, consistent with its provisions, as may be necessary for its enforcement and efficient administration and to provide for the granting of extension of time within which to perform the duties imposed by this title. The assessor shall determine all taxes assessable under this title and immediately upon the determination of same, shall forward a statement of the taxes determined to the person or persons chargeable with the payment thereof and shall give advice thereof to the collector of taxes. Any person dissatisfied with such determination either as to value or the amount of tax imposed, may, within thirty days after such determination, appeal to the Board of Personal Tax Appeals. Upon hearing, said Board may affirm, modify, or set aside the determination of the assessor. The Board of Personal Tax Appeals is authorized to convene at such times as may be necessary to exercise its functions under this section.

Administration, rules, etc.

Determination of assessable taxes.

Appeal.

Hearing; decision.

The assessor of the District of Columbia is hereby authorized and empowered to summon any person before him or any member of the board of assistant assessors or the Board of Personal Tax Appeals to give testimony on oath or affirmation or to produce all books, records, papers, documents, or other legal evidence as to any matter relating to this title, and the assessor or any member of the board of assistant assessors or Board of Personal Tax Appeals is authorized to administer oaths and to take testimony for the purposes of the administration of this title. Such summons may be served by any member of the Metropolitan Police Department. If any person having been personally summoned shall neglect or refuse to obey the summons

Testimony; production of books, records, etc.

issued as herein provided, then and in that event the assessor may report that fact to the District Court of the United States for the District of Columbia or one of the justices thereof, and said court or any justice thereof hereby is empowered to compel obedience to said summons to the same extent as witnesses may be compelled to obey the subpoenas of that court.

Life interest or for term of years, payment of tax.

Future estates, assessment of tax.

Tax a lien on property.

Taxes in arrears, additional amount.

Compelling performance of duty.

Failure to file required return; penalty.

False, etc., returns.

Willful failure to pay taxes, make return, etc., penalty.

Release of lien when tax liability discharged.

SEC. 10. In the case of any grant, deed, devise, descent, or bequest of a life interest or term of years, the donee for life or years shall pay a tax only on the value of his interest, and the donee of the future interest shall pay his tax when his right of possession or enjoyment accrues. In the case of a devise, descent, bequest, or grant to take effect in possession or enjoyment after the expiration of one or more life estates or of a term of years, the tax shall be assessed on the value of the property or interest therein coming to the beneficiary at the time when he becomes entitled to the same in possession or enjoyment. Said tax shall be a lien for the period of ten years on the property or interest therein from the date when said beneficiary becomes entitled to the same in possession or enjoyment.

SEC. 11. If the taxes imposed by this title are not paid when due, 1 per centum interest for each month or portion of a month from the date when the same were due until paid shall be added to the amount of said taxes and collected as a part of the same, and said taxes shall be collected by the collector of taxes of the District of Columbia in the manner provided by the law for the collection of taxes due the District of Columbia on personal property in force at the time of such collection.

SEC. 12. If any person shall fail to perform any duty imposed upon him by the provisions of this title or the regulations made hereunder the Commissioners of the District of Columbia may proceed by petition for mandamus to compel performance and upon the granting of such writ the court shall adjudge all costs of such proceeding against the delinquent.

SEC. 13. Any person required by this title to file a return who fails to file such return within the time prescribed by this title, or within such additional time as may be granted under regulations promulgated by the Commissioners of the District of Columbia, shall become liable in his own person and estate to the District of Columbia in an amount equal to 25 per centum of the tax found to be due. In case any person required by this title to file a return knowingly files a false or fraudulent return, he shall become liable in his own person and estate to the said District in an amount equal to 50 per centum of the tax found to be due. Such amounts shall be collected in the same manner as is herein provided for the collection of the taxes levied under this title.

SEC. 14. Any person required by this title to pay a tax or required by law or regulation made under authority thereof to make a return or keep any records or supply any information for the purposes of computation, assessment, or collection of any tax imposed by this title, who willfully fails to pay such tax, make any such return, or supply any such information at the time or times required by law or regulation shall, in addition to other penalties provided by law, be guilty of a misdemeanor and upon conviction thereof be fined not more than \$1,000 or imprisoned for not more than one year, or both.

SEC. 15. When the assessor is satisfied that the tax liability of any estate has been fully discharged or provided for, he may, under regulations prescribed by the Commissioners of said District, issue his certificate, releasing any or all property of such estate from the lien herein imposed.

SEC. 16. No person holding, within the District of Columbia, tangible or intangible assets of any resident or nonresident decedent shall deliver or transfer the same or any part thereof to any person other than an executor, administrator, or collector of the estate of such decedent appointed by the District Court of the United States for the District of Columbia, unless notice of the date and place of such intended transfer be served upon the assessor of the District of Columbia at least ten days prior to such delivery or transfer, nor shall any person holding, within the District of Columbia, any assets of a resident or nonresident decedent deliver or transfer the same or any part thereof to any person other than an executor, administrator, or collector of the estate of such decedent appointed by said District Court without retaining a sufficient portion or amount thereof to pay any tax which may be assessed on account of the transfer of such assets under the provisions of this article and article II without an order from the assessor of the District of Columbia authorizing such transfer. It shall be lawful for the assessor of the District of Columbia personally, or by his representatives, to examine said assets at any time before such delivery or transfer. Failure to serve such notice or to allow such examination or to retain as herein required a sufficient portion or amount to pay the taxes imposed by this title shall render such person liable to the payment of such taxes. The assessor of the District may issue a certificate authorizing the transfer of any such assets whenever it appears to the satisfaction of said assessor that no tax is due thereon.

SEC. 17. The word "person" when used in this title shall include individuals, partnerships, associations, and corporations.

ARTICLE II—ESTATE TAXES

SEC. 18. In addition to the taxes imposed by article I, there is hereby imposed upon the transfer of the estate of every decedent who, after this title becomes effective, shall die a resident of the District of Columbia, a tax equal to 80 per centum of the Federal estate tax imposed by subdivision (a) of section 301, title III, of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted.

SEC. 19. There shall be credited against and applied in reduction of the tax imposed by section 18 of this title the amount of any estate, inheritance, legacy, or succession tax lawfully imposed by any State or Territory of the United States, in respect of any property included in the gross estate for Federal estate-tax purposes as prescribed in title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted: *Provided, however*, That only such taxes as are actually paid and credit therefor claimed and allowed against the Federal estate tax may be applied as a credit against and in reduction of the tax imposed by section 18.

SEC. 20. In no event shall the tax imposed by section 18 of this title exceed the difference between the maximum credit which might be allowed against the Federal estate tax imposed by title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted, and the aggregate amount of the taxes described in section 19 of this title (but not including the tax imposed by section 18) allowable as a credit against the Federal estate tax.

SEC. 21. The purpose of section 18 of this title is to secure for the District of Columbia the benefit of the credit allowed under the provisions of section 301 (c) of title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted, to the extent that the District of Columbia may be entitled by the provisions of said Revenue Act, by imposing additional taxes, and the same shall be

Transfers of decedent's assets to other than executor, etc.; notice to assessor.

Retention of portion to pay tax.

Examination of assets by assessor.

Issuance of certificate.

"Person", construed.

Estate taxes.

Levy on transfers of estate, additional.

Amount.

44 Stat. 69.
26 U. S. C. §§ 410,
460.
Credits allowed.

Proviso.
Restriction.

Not to exceed difference between maximum credit and levy by States, etc.

Designated benefits to District.

Proviso.
Failure to secure Federal credit allowance not to decrease tax.

Executor required to file copy of Federal estate tax return with assessor.

44 Stat. 74.
26 U. S. C. §§ 420, 421, 464.

Assessment on basis of return.

Tax herein imposed payable in 30 days.

Effective date of title.

Title VI—Tax on privilege of doing business.

Definitions.

"Person."

"Taxpayer."

"Commissioners."

"Business."

"Gross receipts."

liberally construed to effect such purpose: *Provided*, That the amount of the tax imposed by section 18 of this title shall not be decreased by any failure to secure the allowance of credit against the Federal estate tax.

SEC. 22. Every executor or administrator of a decedent dying a resident of the District of Columbia or, if there is no executor or administrator appointed, qualified, and acting within the District of Columbia, then any person in actual or constructive possession of any property forming part of the gross estate of the decedent for Federal estate-tax purposes shall, within thirty days of the filing of the return for Federal estate-tax purposes required by section 304 of the Revenue Act of 1926, file with the assessor for the District of Columbia a copy, verified by the affidavit of the person filing the return with the assessor, of such Federal estate-tax return and shall, within thirty days after the date of any communication from the Commissioner of Internal Revenue, confirming, increasing, or diminishing the tax shown to be due, file a copy of such communication with the assessor. With the copy of the Federal estate-tax return there shall be filed an affidavit as to the several amounts paid or expected to be paid as taxes within the purview of section 19 hereof.

SEC. 23. The assessor of the District of Columbia shall, upon receipt of the return and accompanying affidavit, assess such amount as he may determine from the basis of the return, to be due the District of Columbia. Upon receipt of a copy of any communication from the Commissioner of Internal Revenue, herein required to be filed, the assessor shall make such additional assessment or shall make such abatement of the assessment as may appear proper.

SEC. 24. The tax imposed by this article shall be paid to the collector of taxes within thirty days after the determination of said taxes by the assessor of the District of Columbia.

SEC. 25. This title shall become effective at 12:01 antemeridian, the day immediately following its approval.

TITLE VI—TAX ON PRIVILEGE OF DOING BUSINESS

SEC. 1. Where used in this title—

(a) The term "person" includes any individual, firm, copartnership, joint adventure, association, corporation (domestic or foreign), trust, estate, receiver, or any other group or combination acting as a unit, but shall not include railroad or railroad express companies which report to and are subject to regulation by the Interstate Commerce Commission under the provisions of the Interstate Commerce Act of 1887, as amended.

(b) The term "taxpayer" means any person liable for any tax hereunder.

(c) The term "Commissioners" means the Commissioners of the District of Columbia or their duly authorized representative or representatives.

(d) The term "business" shall include the carrying on or exercising for gain or economic benefit, either direct or indirect, any trade, business, profession, vocation, or commercial activity in or on privately owned property and in or on property owned by the United States Government in the District of Columbia, not including, however, labor or services rendered by any individual as an employee for wages, salary, or commission.

(e) The term "gross receipts" means the gross receipts received from any business in the District of Columbia, including cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials, labor, or services or other costs, interest, or discount paid,

or any other expenses whatsoever: *Provided*, That the term "gross receipts" when used in connection with or in respect of financial transactions involving the sale of notes, stocks, bonds, and other securities, or the loan, collection, or advance of money, or the discounting of notes, bills, or other evidences of debt, shall be deemed to mean the gross interest, discount, commission, or other gross income earned by means of or resulting from said financial transactions: *Provided further*, That in connection with commission merchants, attorneys or other agents, the term "gross receipts" shall be deemed to mean the gross amount of such commissions or gross fees received by them, and, as to stock and bond brokers, the term "gross receipts" shall be deemed to mean gross amount of commissions or gross fees received, the gross trading profit on securities bought and sold, and the gross interest income on marginal accounts from business done or arising in the District of Columbia: *Provided further*, That with respect to contractors the term "gross receipts" shall mean their total receipts less money paid by them to sub-contractors for work and labor performed and material furnished by such sub-contractors in connection with such work and labor.

(f) The term "fiscal year" means a year beginning on the 1st day of July and ending on the 30th day of the June following.

SEC. 2. No person shall engage in or carry on any business in the District of Columbia after sixty days from the approval of this Act and until July 1, 1938, without first having obtained a license so to do from the Commissioners, except that no license shall be required of any person selling newspapers, magazines, or periodicals, whose sales are not made from a fixed location and which sales do not exceed the annual sum of \$2,000. All licenses issued under this title shall expire on June 30, 1938, and no license may be transferred to any other person.

All licenses granted under this title must be conspicuously posted on the premises of the licensee and said license shall be accessible at all times for inspection by the police or other officers duly authorized to make such inspection. Licensees having no located place of business shall exhibit their licenses when requested to do so by any of the officers above named.

Licenses shall be good only for the location designated thereon, except in the case of licenses issued hereunder for businesses which in their nature are carried on at large and not at a fixed place of business, and no license shall be issued for more than one place of business without a payment of a separate fee for each.

The Commissioners may, after hearing, revoke any license issued hereunder for failure of the licensee to file a return or corrected return within the time required by this title or to pay any installment of tax when due.

SEC. 3. Each application for license shall be accompanied by a filing fee of \$10: *Provided, however*, That no license fee shall be required of any person if he shall certify under oath that his gross receipts during the year immediately preceding his application, if he was engaged in business during all of such period of time, or his gross receipts as computed in the manner provided in section 5 of this title, if he was engaged in business for less than one year immediately preceding his application, was not more than \$2,000. Such application shall be upon a form prescribed and furnished by the Commissioners.

SEC. 4. Every person subject to the tax hereunder shall, within thirty days after the approval of this Act, furnish to the assessor, on a form prescribed by the Commissioners, a statement under oath showing the gross receipts of the taxpayer during the preceding calendar year, which said return shall contain such other infor-

Provisos.
Term when used in certain financial transactions.

In connection with commission merchants, etc.

With respect to contractors.

"Fiscal year."

Licenses required; exceptions.

Duration; restriction on transfer.

Posting, accessibility.

Good for designated location only.

Revocation.

Filing fee.

Proviso.
Exemptions.

Financial statement to be furnished.

mation as the Commissioners may deem necessary for the proper administration of this title.

Examination of
books, etc.

Summons; power to
compel obedience.

The Commissioners, for the purpose of ascertaining the correctness of any return filed hereunder, or for the purpose of making a return where none has been made, are authorized to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return and may summon any person to appear and produce books, records, papers, or memoranda bearing upon the matters required to be included in the return, and to give testimony or answer interrogatories under oath respecting the same, and the Commissioners shall have power to administer oaths to such person or persons. Such summons may be served by any member of the Metropolitan Police Department. If any person having been personally summoned shall neglect or refuse to obey the summons issued as herein provided, then, and in that event, the Commissioners may report that fact to the District Court of the United States for the District of Columbia, or one of the justices thereof, and said court or any justice thereof hereby is empowered to compel obedience to such summons to the same extent as witnesses may be compelled to obey the subpoenas of that court.

Extension of time
for filing return.

The Commissioners are authorized and empowered to extend for cause shown the time for filing a return for a period not exceeding thirty days.

Tax rate.

SEC. 5. For the privilege of engaging in business in the District of Columbia, each person so engaged shall pay to the collector of taxes of the District of Columbia for the fiscal year 1937-1938 a tax equal to two-fifths of 1 per centum of the gross receipts in excess of \$2,000 derived from such business for the calendar year 1936: *Provided, however,* That the tax imposed by this section shall be payable only upon the gross commissions of any person engaged in the business of a broker or agent, and shall not be payable upon the funds of his principal, of which he is a mere conduit.

Proviso.
Broker or agent.

Computation for
fraction of year.

If a taxpayer was not engaged in business during the whole of the calendar year 1936 he shall pay the tax imposed by this title measured by his gross receipts during the period of one year from the date when he became so engaged; and if such taxpayer shall not have been so engaged for an entire year prior to the approval of this Act, then the tax imposed shall be measured by his gross receipts for the period during which he was so engaged, multiplied by a fraction, the numerator of which shall be 365 and the denominator of which shall be the number of days during which he was so engaged.

Consolidation of
business.

If a person liable for the tax during any year or portion of a year for which the tax is computed acquires the assets or franchises of or merges or consolidates his business with the business of any other person or persons, such person liable for the tax shall report, as his gross receipts by which the tax is to be measured, the gross receipts for such year of such other person or persons together with his own gross receipts during such year.

National banks,
public utilities, etc.,
exempt.

SEC. 6. National banks and all other incorporated banks and trust companies, street railroad, gas, electric lighting and telephone companies, companies incorporated or otherwise, who guarantee the fidelity of any individual or individuals, such as bonding companies, companies who furnish abstracts of titles, savings banks, and building and loan associations which pay taxes under existing laws of the District of Columbia upon gross receipts or gross earnings, and insurance companies which pay a tax upon premiums shall be exempt from the provisions of this title. Any tax levied by the District of Columbia upon tangible personal property (other than motor vehicles) for the fiscal year 1937-1938 and paid by such taxpayer shall be credited upon the tax due under this title.

Tax on tangible
personal property;
credit therefor.

SEC. 7. The taxes imposed hereby shall be due thirty days after the approval of this Act and may be paid without penalty to the collector of taxes of the District of Columbia in equal semiannual installments in the months of September and March following. If either of said installments shall not be paid within the month when the same is due, said installment shall thereupon be in arrears and delinquent and there shall be added and collected to said tax a penalty of 1 per centum per month upon the amount thereof for the period of such delinquency, and said installment with the penalties thereon shall constitute a delinquent tax.

SEC. 8. If a return required by this title is not filed, or if a return when filed is incorrect or insufficient and the maker fails to file a corrected or sufficient return within twenty days after the same is required by notice from the assessor, the assessor shall determine the amount of tax due from such information as he may be able to obtain, and, if necessary, may estimate the tax on the basis of external indices such as number of employees of the person concerned, rentals paid by him, stock on hand, and other factors. The assessor shall give notice of such determination to the person liable for the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed shall within fifteen days after the giving of notice of such determination apply to the Board of Equalization and Review of the District for hearing and review, and the burden of proving the incorrectness of the assessor's determination shall be upon the taxpayer. After such hearing said Board shall give notice of its decision to the person liable for the tax. The decision of said Board may be reviewed by application to the District Court of the United States for the District of Columbia, if the said application be filed within twenty days after said notice: *Provided, however*, That the amount of any tax sought to be reviewed shall, with interest and penalties thereon, if any, be first deposited with the clerk of said court.

SEC. 9. Any person failing to file a return or corrected return within the time required by this title shall be subject to a penalty of 10 per centum of the tax due plus 5 per centum of such tax for each month of delay or fraction thereof.

SEC. 10. Any notice authorized or required under the provisions of this title may be given by mailing the same to the person for whom it is intended by registered mail addressed to such person at the address given in the return filed by him pursuant to the provisions of this title, or if no return has been filed then to his last-known address. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which must be determined under the provisions of this title by the giving of notice shall commence to run from the date of mailing such notice.

SEC. 11. The taxes levied hereunder and penalties may be collected by the collector of taxes of the District of Columbia in the manner provided by law for the collection of taxes due the District of Columbia on personal property in force at the time of such collection.

SEC. 12. Any person engaging in or carrying on business without first having obtained a license so to do, or failing or refusing to file a sworn report as required herein, or to comply with any rule or regulation of the Commissioners for the administration and enforcement of the provisions of this title shall, upon conviction thereof, be fined not more than \$1,000 for each and every failure, refusal, or violation, and each and every day that such failure, refusal, or violation continues shall constitute a separate and distinct offense. All prosecutions under this title shall be brought in the police court of

Payment of taxes.

Installments in arrears, additional amount.

Return not filed or incorrect, determination of amount due.

Appeal to Board of Equalization and Review.

Review by District Court.

Proviso.
Deposit of amount of tax.

Penalty provision.

Authorized notice, presumptive evidence of receipt.

Collection of taxes and penalties.

Penalties.

Internal Revenue Bureau to supply requested information.

Inviolability of information pertaining to business of taxpayer.

Furnishing taxpayer with copy of his return permitted.
Publication of statistics.

Use of, in court action.

Preservation of returns.

Existing provisions not repealed.

Title VII—Rate of taxation on tangible property and miscellaneous provisions.

Rate for fiscal year 1938 on real and tangible personal property.

Installments, extensions of time for payment authorized.

Authorization for advance of funds.
42 Stat. 668.

the District of Columbia on information by the corporation counsel or his assistant in the name of the District of Columbia.

SEC. 13. The Bureau of Internal Revenue of the Treasury Department of the United States is authorized and required to supply such information as may be requested by the Commissioners relative to any person subject to the taxes imposed under this title.

SEC. 14. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioners or any person having an administrative duty under this title to divulge or make known in any manner the receipts or any other information relating to the business of a taxpayer contained in any return required under this title. The persons charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the United States or the District of Columbia, or on behalf of any party to any action or proceeding under the provisions of this title, when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of such returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer, or his duly authorized representative, of a certified copy of any return filed in connection with his tax, nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the corporation counsel of the District of Columbia, or any of his assistants, of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the Commissioners order them to be destroyed. Any violation of the provisions of this section shall be subject to the punishment provided by section 12 of this title.

SEC. 15. This title shall not be deemed to repeal or in any way affect any existing Act or regulation under which taxes are now levied.

TITLE VII—RATE OF TAXATION ON TANGIBLE PROPERTY AND MISCELLANEOUS PROVISIONS

SEC. 1. (a) For the fiscal year ending June 30, 1938, the rate of taxation imposed for the District of Columbia on real and tangible personal property shall not be less than 1.75 per centum on the assessed value of such property.

(b) The Commissioners of the District of Columbia are authorized to extend for not to exceed sixty days the time for payment of any installment of taxes on real property, tangible and intangible personal property, and other taxes, payable in September 1937.

AUTHORIZATION FOR ADVANCE OF FUNDS

SEC. 2. Until and including June 30, 1938, the Secretary of the Treasury, notwithstanding the provisions of the District of Columbia Appropriation Act, approved June 29, 1922, is authorized and directed to advance, on the requisition of the Commissioners of the District of Columbia, made in the manner now prescribed by law, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary, from time to time, during said fiscal year to meet the general expenses of said District,

as authorized by Congress, and such amounts so advanced shall be reimbursed by the said Commissioners to the Treasury out of the taxes and revenue collected for the support of the government of the said District of Columbia.

SURVEY OF TAX STRUCTURE OF THE DISTRICT

SEC. 3. There is hereby authorized to be appropriated out of the revenues of the District of Columbia the sum of \$5,000, for the employment of clerical services in connection with a survey and study of the entire tax structure of the District of Columbia to be made under the direction of the Commissioners of said District. Such sum shall be available for expenditure for personal services without regard to the civil service laws or the Classification Act of 1923, as amended. A report of such survey, with recommendations, shall be made by the Commissioners to Congress not later than January 15, 1938.

Survey of tax structure of the District.
Sum authorized.
Post, p. 759.

Personal services.

Report to Congress.

REGULATIONS

SEC. 4. The Commissioners of the District of Columbia are authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Regulations.

SEPARABILITY OF PROVISIONS

SEC. 5. If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the remainder of the Act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

Separability of provisions.

TITLE VIII—AMENDMENT TO THE ANTITRUST LAWS

Section 1 of the Act entitled "An Act to protect trade and commerce against unlawful restraints and monopolies", approved July 2, 1890, is amended to read as follows:

Title VIII—
Amendment to the
antitrust laws.
26 Stat. 209.
15 U. S. C. § 1.

"SECTION 1. Every contract, combination in the form of trust or otherwise, or conspiracy, in restraint of trade or commerce among the several States, or with foreign nations, is hereby declared to be illegal: *Provided*, That nothing herein contained shall render illegal, contracts or agreements prescribing minimum prices for the resale of a commodity which bears, or the label or container of which bears, the trade mark, brand, or name of the producer or distributor of such commodity and which is in free and open competition with commodities of the same general class produced or distributed by others, when contracts or agreements of that description are lawful as applied to intrastate transactions, under any statute, law, or public policy now or hereafter in effect in any State, Territory, or the District of Columbia in which such resale is to be made, or to which the commodity is to be transported for such resale, and the making of such contracts or agreements shall not be an unfair method of competition under section 5, as amended and supplemented, of the Act entitled 'An Act to create a Federal Trade Commission, to define its powers and duties, and for other purposes', approved September 26, 1914: *Provided further*, That the preceding proviso shall not make lawful any contract or agreement, providing for the establishment or maintenance of minimum resale prices on any commodity herein involved, between manufacturers, or between producers, or between wholesalers, or between brokers, or between factors, or between retailers, or between persons, firms, or corporations in competition with each other. Every person who shall make any contract or engage in any combination or conspiracy hereby declared to be

Contracts in restraint of trade illegal.

Provisos.
Resale price maintenance; provisions where contracts are lawful in intrastate transactions.

Not deemed unfair method of competition.
38 Stat. 719.
10 U. S. C. § 45.

Contracts between manufacturers, etc.

Penalty for violation.

illegal shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be punished by fine not exceeding \$5,000, or by imprisonment not exceeding one year, or by both said punishments, in the discretion of the court."

Approved, August 17, 1937.

[CHAPTER 691]

AN ACT

August 17, 1937

[H. R. 7823]

[Public, No. 315]

Guanica Lighthouse
Reservation, P. R.
Exchange of, for ad-
jacent plots, author-
ized.

To authorize the Secretary of Commerce to exchange with the people of Puerto Rico the Guanica Lighthouse Reservation for two adjacent plots of insular forest land under the jurisdiction of the commissioner, department of agriculture and commerce, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Commerce is hereby authorized to convey to the people of Puerto Rico the parcel of land and certain improvements comprising the Guanica Lighthouse Reservation in exchange by deeds of conveyance of two adjacent plots of land required for establishing the Guanica Light at a higher elevation to provide greater visibility, and provide for necessary roadway and wharf facilities. The deeds of conveyance shall describe by metes and bounds the lands involved in the exchange, and acceptable titles free of all encumbrances are required to be furnished the United States.

Approved, August 17, 1937.

[CHAPTER 692]

JOINT RESOLUTION

August 17, 1937

[S. J. Res. 171]

[Pub. Res., No. 62]

Charles Carroll of
Carrollton Bicenten-
nary Commission.
Authority granted
to fix compensation
and to determine ex-
penditures.
49 Stat. 1516.

Relating to the employment of personnel and expenditures made by the Charles Carroll of Carrollton Bicentenary Commission.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of carrying out its functions under the joint resolution of June 15, 1936, the Charles Carroll of Carrollton¹ Bicentenary Commission, or the Chairman acting for the Commission, is authorized to fix the compensation of such officers and employees as may be necessary without regard to the provisions of other laws applicable to the employment and compensation of officers and employees of the United States, and to determine its necessary expenditures and the manner in which they shall be incurred, allowed, and paid, without regard to the provisions of any other laws governing the expenditure of public funds.

Approved, August 17, 1937.

[CHAPTER 695]

JOINT RESOLUTION

August 19, 1937

[H. J. Res. 363]

[Pub. Res., No. 63]

United States Con-
stitution Sesquicen-
tennial Commission.
Additional appro-
priation authorized.

To authorize an additional appropriation to further the work of the United States Constitution Sesquicentennial Commission.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 8 of the public resolution entitled "Joint resolution to enable the United States Constitution Sesquicentennial Commission to carry out and give effect to certain approved plans, and for other purposes", approved June 1, 1936 (49 Stat. 1392), is hereby amended by striking out the sum "\$200,000" and inserting in lieu thereof the sum "\$475,000".

49 Stat. 1392.
Post, p. 756.

¹ So in original.